

## OVERVIEW OF BUDGET

**DEPARTMENT: ASSESSOR**  
**ASSESSOR: DONALD WILLIAMSON**

2002-03				
	<u>Appropriations</u>	<u>Revenue</u>	<u>Local Cost/ Fund Balance</u>	<u>Staffing</u>
Assessor	10,704,022	359,195	10,344,827	165.8
State/County Property				
Tax Administration Prog	3,287,378	2,179,938	1,107,440	30.0
<b>TOTAL</b>	<b>13,991,400</b>	<b>2,539,133</b>	<b>11,452,267</b>	<b>195.8</b>

**BUDGET UNIT: ASSESSOR (AAA ASR)**

### I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll; and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious, and welfare exemptions.

### II. BUDGET & WORKLOAD HISTORY

	<u>Actual 2000-01</u>	<u>Budget 2001-02</u>	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>
Total Appropriation	10,746,465	11,219,921	11,256,876	10,704,022
Total Revenue	251,627	362,940	381,904	359,195
Local Cost	10,494,838	10,856,981	10,874,972	10,344,827
Budgeted Staffing		170.6		166
<b><u>Workload Indicators</u></b>				
Assessments-Bus/Personal	56,332	56,000	62,346	49,000
Assessments-Real Property	282,688	262,000	250,980	250,000
Assessment Appeals	2,568	5,000	1,496	3,500
Transfers of Ownership	132,676	130,000	154,008	160,000
Assessment Corrections	75,015	72,000	86,820	80,000

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachment for detailed changes)

#### **STAFFING CHANGES**

Budgeted staffing shows a net decrease of 4.8 positions. The following positions will be left vacant to accommodate the budget reduction: 1.0 Staff Analyst II, 2.0 Appraiser III and 1.8 Clerk II.

#### **PROGRAM CHANGES**

Based on direction from the County Administrative Office, the Assessor budget has been reduced by 2% (local cost). This has an impact on expenditures and will require leaving needed positions unfilled as they are vacated. It is anticipated this will have an impact on the ability to produce the annual roll. In addition, several expenditures have been scaled back to minimize the impact from the reduction.

# ASSESSOR

GROUP: Fiscal  
DEPARTMENT: Assessor  
FUND: General AAA ASR

FUNCTION: General  
ACTIVITY: Finance

	2001-02 Actuals	2001-02 Approved Budget	2002-03 Board Approved Base Budget	2002-03 Board Approved Changes to Base Budget	2002-03 Final Budget
<b><u>Appropriations</u></b>					
Salaries and Benefits	8,607,822	8,681,891	9,097,296	(36,185)	9,061,111
Services and Supplies	755,027	701,689	533,959	83,930	617,889
Central Computer	1,620,275	1,620,275	763,446	-	763,446
Equipment	27,926				
Transfers	245,826	246,066	246,066	15,510	261,576
Total Exp Authority	11,256,876	11,249,921	10,640,767	63,255	10,704,022
Less:					
Reimbursements	-	(30,000)	(30,000)	30,000	-
Total Appropriation	11,256,876	11,219,921	10,610,767	93,255	10,704,022
<b><u>Revenue</u></b>					
Taxes	214,573	212,000	212,000	(36,000)	176,000
Other Revenue	167,331	150,940	53,940	129,255	183,195
Total Revenue	381,904	362,940	265,940	93,255	359,195
Local Cost	10,874,972	10,856,981	10,344,827	-	10,344,827
Budgeted Staffing		170.6	168.6	(2.8)	165.8

## Total Changes in Board Approved Base Budget

Salaries and Benefits	539,933	MOU and retirement increase.
	(124,528)	Deletion of (2.0) Assessor Liaison positions.
	<u>415,405</u>	
Services and Supplies	54,389	Inflation, risk management liabilities, EHAP, and 2420 one time shift.
	(211,119)	2% budget reduction.
	(11,000)	Reduction in advertising expense.
	<u>(167,730)</u>	
Central Computer	<u>(856,829)</u>	
Revenue		
Other Revenue	<u>(97,000)</u>	Reduction in revenue.
Total Appropriation Change	(609,154)	
Total Revenue Change	(97,000)	
Total Local Cost Change	(512,154)	
Total 2001-02 Appropriation	11,219,921	
Total 2001-02 Revenue	362,940	
Total 2001-02 Local Cost	10,856,981	
Total Base Budget Appropriation	10,610,767	
Total Base Budget Revenue	265,940	
Total Base Budget Local Cost	10,344,827	

## ASSESSOR

Board Approved Changes to Base Budget		
Salaries and Benefits	<u>(36,185)</u>	Salary savings due to vacancies.
Services and Supplies	<u>83,930</u>	Various services and supply and fee increase.
Transfers	<u>15,510</u>	Increase in leased facility rents.
Reimbursements	<u>30,000</u>	Reclass reimbursements to revenue.
Total Appropriations	<u>93,255</u>	
Revenue		
Taxes	<u>(36,000)</u>	Estimated based on current trend of taxes collected.
Other Revenue	<u>129,255</u>	Estimated based on sales information over last 5 years and fee increase.
Total Revenue	<u>93,255</u>	
Total Local Cost	<u>-</u>	